



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ANDY DILLON  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Room 201  
333 East Michigan Avenue  
Lansing, Michigan***

***Tuesday, August 28, 2012  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Robert H. Naftaly, Member STC  
Barry S. Simon, Member STC***

***Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of June 12, 2012. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the Assessor Discipline Advisory Committee's recommendation to order Mini-Reviews in all units that Ernest Dunham currently assesses and that Mr. Dunham be placed on probation until those reviews are completed and a final recommendation made to the State Tax Commission. (Item 2 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the State Tax Commission process for Personal Property Examiner Certification Revocation. (Item 3 on agenda) ([See attached link for identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt staff recommendation on classification appeal 11-0238 / New Covert Generating Co. - Parcel 80-07-900-084-00 as Industrial Personal and 11-0354 / New Covert Generating Co. - Parcel 80-07-004-003-03 as Industrial Real. (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt staff recommendation for classification appeals 12-0001 through 12-0008 and 12-0009 through 12-0020. (Item 5 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved the Certification Level Guidelines for 2014. ([Counties](#)) ([Townships and Cities](#)) (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the State Tax Commission Equalization Director Requirements. (Item 7 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 6 of 2012 Assessor Certification Requirements for the 2013 Year. (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 7 of 2012 Certified Interest Rates. (Item 9 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 8 of 2012 Michigan Tax Tribunal Interest Rates. (Item 10 on agenda)

The Commission received a proposed 2013 meeting schedule for their review. (Item 11 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to certify the 2009 assessment roll for Masonville Township, Delta County. (Item 12 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to certify the 2009 assessment roll for Cornell Township, Delta County. (Item 13 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to return jurisdiction of the 2008 assessment roll to New Buffalo Township, Berrien County. (Item 14 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved staff's recommendation to amend the effective date for NEZ Certificate No. N2005-1132. The Commission also adopted the Neighborhood Enterprise Zone Act Policy Statement that would require effective date change requests, made pursuant to Section 10, be made prior to the issuance of the certificate. (Item 15 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved staff's recommendation to formally request a supplemental appropriation of \$500,000 from fund balance to pay for the assessor's manual update and direct staff to take the necessary steps to prepare and release a bid for services for the manual update. (Item 16 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 18 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 19 on agenda)

These certifications will expire on **May 1, 2015**.

**New Certifications:**

**Montcalm County**  
Pierson Township

**Recertification Denials:**

**Monroe County**  
Whiteford Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 20 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** except for petitions 154-11-1780 and 154-12-0395. It was moved by Simon, supported by Roberts to hold petition 154-11-1780 in abeyance until the next Commission meeting. Commissioner Naftaly recused himself from petition 154-11-1780. It was moved by Naftaly, supported by Simon, and unanimously approved to place the Assessed Value at \$40,000 and the Taxable Value at \$20,000 for petition 154-12-0395. (Item 21 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **September 25, 2012**. (Item 22 on agenda)

**City of Flint, Genesee County**

**154-12-0208 CONSUMERS ENERGY COMPANY; P-16118-7; PERSONAL PROPERTY**

2010 AV from \$ 31,455,600 to \$ 30,106,808 TV from \$ 31,455,600 to \$ 30,106,808  
2011 AV from \$ 32,749,000 to \$ 31,367,138 TV from \$ 32,749,000 to \$ 31,367,138

**154-12-0209 CONSUMERS ENERGY COMPANY; P-16130-6; PERSONAL PROPERTY**

2010 AV from \$ 0 to \$ 1,348,916 TV from \$ 0 to \$ 1,348,916  
2011 AV from \$ 0 to \$ 1,382,232 TV from \$ 0 to \$ 1,382,232

**City of Grandville, Kent County**

**154-11-2179 DDR MDT GRANDVILLE MARKETPLACE LLC; 41-17-30-100-073; Real Property**

2009 AV from \$ 10,440,200 to \$ 11,210,440 TV from \$ 10,440,200 to \$ 11,210,440  
2010 AV from \$ 10,440,200 to \$ 11,148,357 TV from \$ 10,408,879 to \$ 11,148,357  
2011 AV from \$ 9,471,700 to \$ 10,257,115 TV from \$ 9,471,700 to \$ 10,257,115

**Brighton Township, Livingston County**

**154-12-0139** QUALITY COMFORT INC.; 4712-99-200-141; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 21,579 TV from \$ 0 to \$ 21,579

2011 AV from \$ 0 to \$ 22,530 TV from \$ 0 to \$ 22,530

**City of Southfield, Oakland County**

**154-12-0017** BECKMAN COULTER INC.; 76-99-25-257-000; PERSONAL PROPERTY

2010 AV from \$ 1,852,740 to \$ 1,494,748 TV from \$ 1,852,740 to \$ 1,494,748

2011 AV from \$ 1,891,500 to \$ 1,553,074 TV from \$ 1,891,500 to \$ 1,553,074

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 22 on agenda)

**City of Albion, Calhoun County**

**154-12-0002** IRWIN AVENUE ANIMAL HOSPITAL; 13-51-200-524-01; PERSONAL PROPERTY

2011 AV from \$ 9,181 to \$ 10,505 TV from \$ 9,181 to \$ 10,505

**City of Southfield, Oakland County**

**154-12-0034** SCRIPPS MEDIA INC.; 76-99-70-529-000; PERSONAL PROPERTY

\*\*The Commission also stated a 154 may be filed on the 2010 year by December 31, 2012. Commissioner Simon recused himself.

2010 AV from \$ 5,041,680 to \$ 4,575,590 TV from \$ 5,041,680 to \$ 4,575,590

2011 AV from \$ 3,922,860 to \$ 3,680,890 TV from \$ 3,922,860 to \$ 3,680,890

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 22 on agenda)

**City of Flint, Genesee County**

**154-12-0207** ADVANTAGE LEASING CORPORATION; P-00669-6; PERSONAL PROPERTY

2011 AV from \$ 14,300 to \$ 0 TV from \$ 14,300 to \$ 0

**City of Romulus, Wayne County**

**154-10-1044** RDD INVESTMENT CORP. LLC; 80-999-00-3574-000; PERSONAL PROPERTY

2008 AV from \$ 142,100 to \$ 667,950 TV from \$ 142,100 to \$ 667,950

2009 AV from \$ 133,300 to \$ 632,400 TV from \$ 133,300 to \$ 632,400

It was moved by Naftaly, supported by Simon, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 22 on agenda)

**Acme Township, Grand Traverse County**

**154-11-2001 KEEN TECHNICAL SOLUTIONS LLC; 28-01-900-441-00; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 15,150 TV from \$ 0 to \$ 15,150

**State of Michigan State Assessed**

**154-12-0134 DEERFIELD FARMERS TELEPHONE CO.; 99-00-00-00-000-032; Utility Property**

2010 AV from \$ 2,634,498 to \$ 2,691,532 TV from \$ 2,634,498 to \$ 2,691,532

2011 AV from \$ 2,492,741 to \$ 2,540,701 TV from \$ 2,492,741 to \$ 2,540,701

**City of Ann Arbor, Washtenaw County**

**154-11-2246 JC PENNEY CORPORATION; 90-00-048-929; PERSONAL PROPERTY**

2009 AV from \$ 549,500 to \$ 743,926 TV from \$ 549,500 to \$ 743,926

2010 AV from \$ 548,500 to \$ 680,309 TV from \$ 548,500 to \$ 680,309

2011 AV from \$ 514,900 to \$ 631,469 TV from \$ 514,900 to \$ 631,469

**Canton Township, Wayne County**

**154-12-0037 SCRIPPS MEDIA INC.; 71-999-99-1559-000; PERSONAL PROPERTY**

2011 AV from \$ 37,820 to \$ 0 TV from \$ 37,820 to \$ 0

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 22 on agenda)

**City of Traverse City, Grand Traverse County**

**154-11-2087 GREAT LAKES COUNSELING; 28-51-900-900-02; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 170 TV from \$ 0 to \$ 170

2010 AV from \$ 0 to \$ 130 TV from \$ 0 to \$ 130

2011 AV from \$ 0 to \$ 120 TV from \$ 0 to \$ 120

**154-11-2122 VEIN CENTER PC; 28-51-900-900-04; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 23,760 TV from \$ 0 to \$ 23,760

2010 AV from \$ 0 to \$ 20,750 TV from \$ 0 to \$ 20,750

2011 AV from \$ 0 to \$ 40,120 TV from \$ 0 to \$ 40,120

**City of Traverse City, Grand Traverse County**

**154-11-2125 VILLAGE PILATES; 28-51-900-516-59; PERSONAL PROPERTY**

2010 AV from \$ 0 to \$ 470 TV from \$ 0 to \$ 470  
2011 AV from \$ 0 to \$ 1,840 TV from \$ 0 to \$ 1,840

**East Bay Township, Grand Traverse County**

**154-10-1730 FEDERATED OIL & GAS PROPERTIES INC.; 28-03-900-005-01; Personal Property**

2008 AV from \$ 0 to \$ 1,400 TV from \$ 0 to \$ 1,400  
2009 AV from \$ 0 to \$ 1,400 TV from \$ 0 to \$ 1,400  
2010 AV from \$ 0 to \$ 1,400 TV from \$ 0 to \$ 1,400

**Garfield Township, Grand Traverse County**

**154-11-2021 KEYSTONE PERENNIALS; 28-05-900-397-17; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 1,170 TV from \$ 0 to \$ 1,170  
2010 AV from \$ 0 to \$ 920 TV from \$ 0 to \$ 920  
2011 AV from \$ 0 to \$ 760 TV from \$ 0 to \$ 760

**154-11-2033 REMEDIATION TECHNOLOGIES INC.; 28-05-900-397-34; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 3,260 TV from \$ 0 to \$ 3,260  
2010 AV from \$ 0 to \$ 5,980 TV from \$ 0 to \$ 5,980  
2011 AV from \$ 0 to \$ 8,370 TV from \$ 0 to \$ 8,370

**154-11-2168 CONSUMERS ENERGY; 28-05-034-002-00; REAL PROPERTY**

2009 AV from \$ 536,900 to \$ 385,500 TV from \$ 269,990 to \$ 178,230  
2010 AV from \$ 548,200 to \$ 385,500 TV from \$ 269,180 to \$ 177,696  
2011 AV from \$ 537,300 to \$ 385,500 TV from \$ 287,356 to \$ 180,716

**Peninsula Township, Grand Traverse County**

**154-11-2063 LAND COMPANY OF MICHIGAN; 28-11-900-115-00; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 1,880 TV from \$ 0 to \$ 1,880  
2010 AV from \$ 0 to \$ 2,800 TV from \$ 0 to \$ 2,800  
2011 AV from \$ 0 to \$ 2,710 TV from \$ 0 to \$ 2,710

**City of East Tawas, Iosco County**

**154-12-0386 EAGLES CLUB BOARD OF DIRECTORS; 122-900-000-094-00; Personal Property**

2012 AV from \$ 5,400 to \$ 5,600 TV from \$ 5,400 to \$ 5,600

**Bates Township, Iron County**

**154-12-0350** MIKE & JULIE MEEHEAN; 36-001-067-003-20; REAL PROPERTY

2010 AV from \$ 23,800 to \$ 43,864 TV from \$ 1,104 to \$ 21,186

2011 AV from \$ 23,800 to \$ 43,864 TV from \$ 1,122 to \$ 21,216

**City of Grand Rapids, Kent County**

**154-12-0373** BISSELL BUSINESS VENTURES LLC; 41-01-51-113-379; PERSONAL PROPERTY

2012 AV from \$ 10,000 to \$ 34,300 TV from \$ 10,000 to \$ 34,300

**154-12-0375** FIRST AMERICAN TITLE CO.; 41-01-51-113-182; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 7,300 TV from \$ 0 to \$ 7,300

2011 AV from \$ 0 to \$ 5,500 TV from \$ 0 to \$ 5,500

**154-12-0376** G. A. RICHARDS COMPANY; 41-03-73-742-125; PERSONAL PROPERTY

2012 AV from \$ 1,008,100 to \$ 1,054,100 TV from \$ 1,008,100 to \$ 1,054,100

**154-12-0377** HNI RISK SERVICES OF MICHIGAN LLC; 41-01-51-113-441; Personal Property

2012 AV from \$ 5,000 to \$ 28,900 TV from \$ 5,000 to \$ 28,900

**City of Brighton, Livingston County**

**154-12-0006** STONE FIRE BISTRO; 4718-99-002-728; PERSONAL PROPERTY

2011 AV from \$ 72,240 to \$ 77,900 TV from \$ 72,240 to \$ 77,900

**Washington Township, Macomb County**

**154-12-0394** SPEED STOP 32 INC.; 24-200-09875-01; PERSONAL PROPERTY

2012 AV from \$ 10,000 to \$ 74,500 TV from \$ 10,000 to \$ 74,500

**City of Madison Heights, Oakland County**

**154-12-0082** CONCORD PARTY STORE; 44-99-01-009-890; PERSONAL PROPERTY

2011 AV from \$ 8,550 to \$ 17,160 TV from \$ 8,550 to \$ 17,160

**City of Novi, Oakland County**

**154-12-0098** IPG PHOTONICS; 50-99-00-009-135; PERSONAL PROPERTY

2010 AV from \$ 37,500 to \$ 253,150 TV from \$ 37,500 to \$ 253,150

2011 AV from \$ 45,000 to \$ 424,450 TV from \$ 45,000 to \$ 424,450

**City of Orchard Lake, Oakland County**

**154-12-0087** REHAB INSTITUTE OF MICHIGAN; 56-99-00-008-000; PERSONAL PROPERTY

2011 AV from \$ 14,410 to \$ 18,680 TV from \$ 14,410 to \$ 18,680

**Bloomfield Township, Oakland County**

**154-12-0342** PURE ELEMENT PILATES; X-99-00-008-034; PERSONAL PROPERTY

2012 AV from \$ 49,110 to \$ 27,100 TV from \$ 49,110 to \$ 27,100

**Kimball Township, Saint Clair County**

**154-11-2230** LUMBERJACK REALTY CO.; 74-25-999-0035-850; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 24,800 TV from \$ 0 to \$ 24,800

2010 AV from \$ 0 to \$ 24,900 TV from \$ 0 to \$ 24,900

2011 AV from \$ 150,000 to \$ 57,900 TV from \$ 150,000 to \$ 57,900

2012 AV from \$ 79,400 to \$ 59,900 TV from \$ 79,400 to \$ 59,900

**State of Michigan State Assessed**

**154-12-0135** BARAGA TELEPHONE COMPANY; 99-00-00-00-000-007; UTILITY PROPERTY

2010 AV from \$ 2,457,229 to \$ 2,540,188 TV from \$ 2,457,229 to \$ 2,540,188

2011 AV from \$ 2,356,261 to \$ 2,428,642 TV from \$ 2,356,261 to \$ 2,428,642

**State of Michigan State Assessed**

**154-12-0142** CARR TELEPHONE COMPANY; 99-00-00-00-000-012; UTILITY PROPERTY

2010 AV from \$ 723,820 to \$ 724,430 TV from \$ 723,820 to \$ 724,430

2011 AV from \$ 692,819 to \$ 693,399 TV from \$ 692,819 to \$ 693,399

**154-12-0167** CHAPIN TELEPHONE CO.; 99-00-00-00-000-023; UTILITY PROPERTY

2010 AV from \$ 447,988 to \$ 451,738 TV from \$ 447,988 to \$ 451,738

2011 AV from \$ 373,490 to \$ 376,602 TV from \$ 373,490 to \$ 376,602

**154-12-0176** PIGEON TELEPHONE COMPANY; 99-00-00-00-000-054; UTILITY PROPERTY

2010 AV from \$ 3,104,904 to \$ 3,176,163 TV from \$ 3,104,904 to \$ 3,176,163

2011 AV from \$ 2,839,921 to \$ 2,845,841 TV from \$ 2,839,921 to \$ 2,845,841

**City of Detroit, Wayne County**

**154-12-0038** SCRIPPS MEDIA INC.; 01990358.00; PERSONAL PROPERTY

2011 AV from \$ 14,850 to \$ 0 TV from \$ 14,850 to \$ 0



**City of Detroit, Wayne County**

**154-12-0039** SCRIPPS MEDIA INC.; 02992254.00; PERSONAL PROPERTY

2011 AV from \$ 3,010 to \$ 26,970 TV from \$ 3,010 to \$ 26,970

**154-12-0040** SCRIPPS MEDIA INC.; 06990034.22; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 11,240 TV from \$ 0 to \$ 11,240

**154-12-0041** SCRIPPS MEDIA INC.; 02993039.15; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 45,390 TV from \$ 0 to \$ 45,390

**City of Romulus, Wayne County**

**154-12-0411** A123 SYSTEMS INC.; 80-999-00-4831-000; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 41,770,700 TV from \$ 0 to \$ 41,770,700

2012 AV from \$ 0 to \$ 49,350,700 TV from \$ 0 to \$ 49,350,700

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 14 on agenda)

Public Comment (Item 23 on agenda):

William Fowler, Michael Hedrick, Michael Payne, and Toni Thomson appeared before the Commission to discuss the October 1, 2013 timeline for the MMAO Writing Class. Mr. Fowler asked for the Commission to reconsider their time table for those students who will be completing the Commercial / Industrial class in Traverse City October 5 - 7, 2013 be allowed to sign up for the October 2013 Writing Class. The Commission approved to allow those students who will be completing the Commercial / Industrial Class, who had only the Writing Class prerequisite left, to sign up for the October 2013 Writing Class. If those students fail the Commercial / Industrial Class, they will be unable to take the Writing Class.

Bob Vandermark appeared before the Commission to discuss the reporting of Oil and Gas Property and would like this issue resolved

It was moved by Roberts, supported by Naftaly, to go into closed session to discuss legal issues. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Naftaly, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioners Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Naftaly, supported by Simon, and unanimously approved to request the Attorney General's Office to file appeals in the Court of Appeals for Livingston Capital LLC and Gordon Food Services, Inc. in Wyoming, Iron Mountain Information Management and Gordon Food Services, Inc. in Green Oak, Goodwill Will Co. Inc., Cummins Bridgeway LLC, Cintas Corporation, CVS Caremark, Target Corporation and Lariat Inc. (Add on to agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to request staff to offer a settlement in the 2010 Marathon case in Watertown Township to class the property as Industrial Personal. (Add on to agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to request staff to facilitate a discussion with Comcast Cable and Phone Company regarding appeals that have been filed. (Add on to agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved staff recommendation to allow the correction of North Shade Township, Gratiot County Assessed and True Cash Values for Commercial Personal Property in the 2012 Final Reports for Equalized Valuations. (Add on to agenda)

The next Commission meeting will be held September 25, 2012 at the Lansing Center in Meeting Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:00 p.m.

**DATED TYPED:**                    **August 29, 2012**

**DATE APPROVED:**            **September 25, 2012**

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Robert H. Naftaly, Member**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**